

**432.12J Film qualified expenditure tax credit.**

The tax imposed under this chapter shall be reduced by a qualified expenditure tax credit authorized pursuant to section 15.393, subsection 2, paragraph “a”.

2007 Acts, ch 162, §10, 13

[SP] Section takes effect May 17, 2007, and applies retroactively to tax years beginning on or after January 1, 2007; 2007 Acts, ch 162, §13